

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

OP.No. 34950 of 2000(I)

PETITIONER:

M/S.K.P.L.OIL MILLS,
IRINJALAKUDA, TRICHUR DIST.,
REP. BY MANAGING DIRECTOR,
SHRI.JOSE JOHN, S/O.K.P.JOHN.

BY ADV. SRI.T.M.SREEDHARAN
SRI.N.UNNIKRISHNAN
SMT.M.LALITHA NAIR

RESPONDENTS:

1. THE ASST. COMMISSIONER (ASSMT.)I,
COMMERCIAL TAXES OFFICE,
SPECIAL CIRCLE, TRISSUR.
2. THE STATE OF KERALA,
REP. BY CHIEF SECRETARY,
SECRETARY, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON CMP NO.59650/2000 IN O.P. NO.34950/2000

DISMISSED:

6.12.2007

SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ASSESSMENT ORDER FOR 1991-92 DT.24.5.97.

P2: TRUE COPY OF NOTICE DT.25.11.2000.

TRUE COPY

PA TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

.....
O.P. No.34950 of 2000
.....

Dated this the 6th day of December, 2007.

JUDGMENT

The petitioner is challenging Ext.P2 which is only a notice proposing assessment including levy of interest. Even though Section 23(3A) is not stated in the notice, Government Pleader stated that Section 23(3A) is applicable in pending cases also. In any case it is for the petitioner to file objection against Ext.P2 for the officer to consider. If objection is not filed, the officer is directed to complete the proceedings in accordance with law. If objection is filed, the officer will consider the same and pass orders.

The O.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms